

## Message Text

UNCLASSIFIED

PAGE 01 MADRID 05528 221038Z  
ACTION HEW-06

INFO OCT-01 ISO-00 SCSE-00 /007 W  
-----033476 221400Z /44

R 220932Z JUL 77  
FM AMEMBASSY MADRID  
TO SECSTATE WASHDC 1123

UNCLAS MADRID 5528

FOR SOCIAL SECURITY ADMINISTRATION (INTERNATIONAL STAFF)

E.O. 11652: N/A  
TAGS: CFED, EFIN, SP  
SUBJECT: CONTRIBUTIONS TO SPANISH SOCIAL SECURITY OF U.S. CITIZENS  
WORKING IN SPAIN

1. WE HAVE RECEIVED INQUIRIES FROM U.S. CITIZENS WORKING IN SPAIN WHO ARE CONCERNED ABOUT THEIR OBLIGATION TO CONTRIBUTE TO BOTH THE SPANISH AND U.S. SOCIAL SECURITY SYSTEMS. THESE AMERICANS WOULD LIKE NOT TO CONTRIBUTE TO THE SPANISH SYSTEM. SPANISH AUTHORITIES NOTE THAT DOMESTIC LAW AND ILO AGREEMENT NUMBER 97 REQUIRE COLLECTION OF THE SPANISH TAX, EXCEPT WHEN THERE IS IN EFFECT A BILATERAL AGREEMENT FOR THE AVOIDANCE OF DOUBLE SOCIAL SECURITY TAXATION.

2. ON JULY 28, 1972, THE U.S. SOCIAL SECURITY ADMINISTRATION (WILLIAM YOFFEE, INTERNATIONAL STAFF) WROTE THE AMERICAN CHAMBER OF COMMERCE IN SPAIN TO STATE THAT THE SSA WAS CONSIDERING THE POSSIBILITY OF SUCH BILATERAL SOCIAL SECURITY AGREEMENTS. MR. YOFFEE INDICATED THAT LEGISLATION AUTHORIZING SUCH AGREEMENTS WAS THEN UNDER STUDY.

3. ACTION REQUESTED: EMBASSY WOULD APPRECIATE BEING INFORMED OF PRESENT U.S. POLICY ON BILATERAL AGREEMENTS TO AVOID DOUBLE IMPOSITION OF SOCIAL SECURITY TAXES. STABLER

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** PERSONNEL, SOCIAL INSURANCE, DOUBLE TAXATION, TAX RELIEF, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
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**Decaption Note:**  
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**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
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**Disposition History:** n/a  
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**Disposition Remarks:**  
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**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
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**Review Release Event:** n/a  
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**Subject:** CONTRIBUTIONS TO SPANISH SOCIAL SECURITY OF U.S. CITIZENS WORKING IN SPAIN  
**TAGS:** CFED, EFIN, SP, US, (YOFFEE, WILLIAM)  
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**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009